Registered No. HSE-49/2016





ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.147 AMARAVATI, TUESDAY , FEBRUARY 20, 2018 **G.1070**

NOTIFICATIONS BY GOVERNMENT

--x--

REVENUE DEPARTMENT

(Commercial Taxes-II)

EXEMPTIONS TO CERTAIN SERVICES.

[G.O.Ms.No.89, Revenue (Commercial Taxes-II), 19th February, 2018.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in G.O.Ms No.588 Revenue (CT-II) Department Dt.12-12-2017 as subsequently amended.

This notification shall be deemed to have come into force with effect on and from 25th January, 2018.

AMENDMENTS

In the said notification, in the Table, in Column Nos (1)(2)(3)(4) and (5)

(a) In the entry in column (3), against serial number 3, after the words "a Governmental Authority" the words " or a Government Entity" shall be inserted;

(b) after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under Article 243W of the Constitution.	Nil	Nil";

(c) in the entry in column (3), against serial number 16, for the words "one year", the words "three years" shall be substituted;

(d) after serial number 19 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"19A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September, 2018.
19B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30th day of September, 2018.";

(e) in the entry in column (3), against serial number 22, after item (b), the following item shall be inserted, namely: -

"(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.";

(f) after serial number 29 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"29A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil";

(g) in the entry in column (3), against serial number 36, in item (c), for the words "fifty thousand", the words "two lakhs" shall be substituted;

(h) after serial number 36 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Nil	Nil";

(i) after serial number 39 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"39A	Heading 9971	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR). *Explanation*.- For the purposes of this entry, the intermediary of financial services in IFSC is a person,- (i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or (ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or (iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or	Nil	Nil";

(1)	(2)	(3)	(4)	(5)
		(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.		

(j) in the entry in column (3),- against serial number 45,

(i) in item (a), after sub-item (ii), the following sub-item shall be added, namely:-

"(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;";

(ii) in item (b), after sub-item (iii), the following sub-item shall be added, namely:-

"(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;";

(iii) in item (c), after sub-item (ii), the following sub-item shall be added, namely:-

"(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.";

(k) after serial number 53 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"53A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil";

(l) in the entry in column (3), against serial number 54, after item (g), the following item shall be added, namely:-

"(h) services by way of fumigation in a warehouse of agricultural produce.";

(m) in the entry in column (3), against serial number 60, the words "the Ministry of External Affairs," shall be omitted;

(n) after serial number 65 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"65A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil";

(o) in the entry in column (3),- against serial number 66,

(i) after item (a), the following item shall be inserted, namely:-

"(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;";

(ii) in item (b),-

(A) in the proviso in sub-item (iv), the words "upto higher secondary" shall be omitted;

(B) in the proviso, for the word, brackets and letter "entry (b)", the words, brackets and letters "sub-items (i), (ii) and (iii)" shall be substituted;

(C) after the proviso, the following proviso shall be inserted, namely:-

"Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent; or

(ii) education as a part of an approved vocational education course.";

(D) after sub-item (iv), and proviso there to the following sub-item shall be inserted, namely:-

"(v) supply of online educational journals or periodicals:";

(p) in the entry in column (3), against serial number 77, in item (c), for the words "five thousand", the words "seven thousand and five hundred" shall be substituted;

(q) for the entry in column (3), against serial number 81, the following entry shall be substituted, namely: -

"Services by way of right to admission to-
(a) circus, dance, or theatrical performance including drama or ballet;
(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;
(c) recognised sporting event;
(d) planetarium,
where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.".

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

---x---

Published and Uploaded by the Commissioner of Printing, Government of Andhra Pradesh at Government Regional Press, Vijayawada, www.ap.egazette.cgg.gov.in